

Appointment of Deputy Resident Commissioner of Rarotonga

Office of the Public Service Commission,
Wellington, 4th December, 1950.

IN pursuance and exercise of the power and authority vested in the Public Service Commission by section 19 of the Finance Act, 1931 (No. 2), and delegated to me under section 9 of the Public Service Amendment Act, 1946, I, George Thomas Bolt, a Member of the said Commission, do hereby appoint

Ronald Frederick Wakefield

to be Deputy Resident Commissioner of Rarotonga as provided by section 11 of the Cook Islands Act, 1915, on and from the 1st day of December, 1950.

G. T. BOLT, Member of the Commission.

Revocation of Appointment of Deputy Resident Commissioner of Rarotonga

Office of the Public Service Commission,
Wellington, 4th December, 1950.

THE Public Service Commission revokes on and from the 30th day of November, 1950, the appointment of Judge Alfred McCarthy to be Deputy Resident Commissioner of Rarotonga.

G. T. BOLT, Member of the Commission.

Appointments in the Public Service

Office of the Public Service Commission,
Wellington, 4th December, 1950.

THE Public Service Commission has made the following appointments in the Public Service:—

Victor James McPherson Ravenwood,
Fredrick Miller Nevard,
Alec Henry Baker,
Arthur John Begg,
Thomas Patrick Aldridge,
Robert Jack Catherall,
Ernest Sutherland Crighton,
Gordon Stanley Dabinett,
William Royce Davidson,
Raymond Driscoll,
Peter Henry Falconer,
Clifford Hague,
Pendril Durham Hall,
Arthur Alexander Johnston,
Norman Lees Kane,
Cuthbert Lawrence Nolan,
John Stewart Leonard Lewis,
Kenneth Lyon Oliver,
Ernest Archibald William Poulter,
James Philpott,
Alec Fred Stretton, and
Edward Lincoln Travers

to be Meat Graders under the Meat Act, 1939, for the purposes of the Board of Trade (Meat Grading) Regulations 1943, on and from the 30th day of October, 1950.

John Dempsey O'Shea

to act on behalf of or in assistance of the Censor and Registrar of Cinematograph Films as provided by sections 4 and 12 of the Cinematograph Films Act, 1928, on and from the 16th day of November, 1950.

V. W. THOMAS, Secretary.

Authority From the Minister of Finance to the Commissioner of Taxes to Collect Social Security Charge on Superannuation Payments and on Payments to Piece-workers, Contractors, and Others for Personal Labour or Services

1. PURSUANT to subsection (4) of section 118 of the Social Security Act, 1938, and section 13 of the Finance Act (No. 2), 1942, I hereby authorize the Commissioner of Taxes to collect social security charge on the payments set out in paragraphs (a) and (b) hereof, as if the moneys so paid were salary or wages of the person receiving such payment: Provided however that social security charge shall be payable only on so much of the payment as shall remain after deduction therefrom of any amount fixed by the Commissioner under subsection (4) of section 13 of the Finance Act (No. 2), 1942, as representing expenditure incurred in the production thereof by the person performing such work or services:—

(a) Any payment made to any person or to any agent on behalf of that person where that payment is substantially a payment for the personal labour of that person.

(b) Any pension or other income payment made to superannuitants out of the Government Superannuation Fund or any other superannuation fund or out of the Consolidated Fund, or made to any beneficiary (other than a widow) out of the National Provident Fund, or made to any employee or his dependants by an employer or former employer upon or after the death of that employee or his retirement from such employment.

2. This authority shall not apply to:—

(a) Any payment made to or for the benefit of a contractor for work done or services rendered by him in connection with a business or profession carried on by him on his own account or in partnership.

(b) Any payment or class of payment which, notwithstanding clause 1 hereof, the Commissioner by specific notice to the person making the payment, determines shall not be treated as if it were salary or wages for the purpose of the collection of social security charge.

3. If any question arises as to whether any payment is included in the class of payment referred to in clause 2 (a) hereof, the production to the person making such payment of a certificate from the Commissioner or a Superintendent of any Branch of the Land and Income Tax Department that the person to whom or for whose benefit the payment is made is recognized as a contractor in business on his own account and that the social security charge is not required to be deducted from payments made to him shall, during the currency of the certificate, be conclusive.

4. For the purposes of this authority, any amount credited to or applied on account of any person shall be deemed to have been paid to such person when it was so credited or applied.

5. For the purposes of this authority—

(a) A payment shall be deemed to be made for the personal labour of a person if it is made for work done or services rendered by that person, including the supply of:—

(i) Any hand implements or tools:

(ii) Any personal equipment employed in carrying out the work or performing the services or for the transport of the person carrying out the work or performing the services in respect of which equipment a deduction for maintenance and other expenditure is allowed by the Commissioner under subsection (4) of section 13 of the Finance Act (No. 2), 1942.

(b) Any payment a substantial part of which relates to the use or hire of any plant, machinery, or vehicles, the receipts from which use or hire are returnable as gross income of a business, shall be deemed not to be a payment for personal labour.

6. In this authority the following rules of construction shall apply:—

(a) Words importing the singular number include the plural number and words importing the plural number include the singular number:

(b) Words importing the masculine gender include females:

(c) All words referring to persons shall, unless the context otherwise requires, include firms, companies and other bodies of persons, corporate or unincorporate.

7. This authority is in addition to the following previous authorities:—

(i) Authority dated 25th May, 1943 (*New Zealand Gazette* No. 42, 3rd June, 1943, page 631).

(ii) Authority dated 22nd November, 1943 (*New Zealand Gazette* No. 103, 25th November, 1943, page 1407).

(iii) Authority dated 16th February, 1945 (*New Zealand Gazette* No. 14, 22nd February, 1945, page 201).

(iv) Authority dated 26th June, 1945 (*New Zealand Gazette* No. 45, 28th June, 1945, page 847).

(v) Authority dated 4th April, 1949 (*New Zealand Gazette* No. 23, 7th April, 1949, page 885).

Dated this 20th day of September, 1950.

CHAS. M. BOWDEN, for Minister of Finance.

Lemon Marketing Regulations.—Notice Fixing Prices of Certain Grades

Office of Minister of Marketing,
Wellington, 24th November, 1950.

PURSUANT to regulation 19 of the Lemon Marketing Regulations 1946, I hereby fix the following prices per loose bushel to be paid by the Marketing Department for lemons delivered to the Department during the undermentioned period.

Period of delivery (both days inclusive): 1st December to 31st December, 1950:—

Loose packed fresh lemons, Preferred Commercial	s. d.
Grade	9 8
Loose packed fresh lemons, Commercial Grade	8 2
Loose packed fresh lemons, First Grade Peel	5 6
Loose packed fresh lemons, Second Grade Peel	4 0
Loose packed fresh lemons, Juice Grade	2 0

K. J. HOLYOAKE, Minister of Marketing.

First Instalment of Porangahau Consolidation Scheme Confirmed

In the matter of section 161 of the Maori Land Act, 1931, and in the matter of an application to the Maori Land Court to prepare a scheme of consolidation in respect of Whawhakanga C 2A and other blocks.

NOTICE is hereby given that the first instalment of a scheme of consolidation, dealing with the subdivision of Whawhakanga C 2A and other blocks within the Ikaroa Maori Land Court District, having been prepared by the Maori Land Court in accordance with the said Act and submitted under the seal of the said Court to the Minister of Maori Affairs for his approval, I, Ernest Bowyer Corbett, Minister of Maori Affairs, being satisfied that the scheme so submitted is just and equitable and is in the public interest, do hereby confirm the said scheme of consolidation so submitted.

Dated at Wellington, this 30th day of November, 1950.

E. B. CORBETT, Minister of Maori Affairs.